

New Jersey State Income Tax Information

State Abbreviation:	NJ																								
State Tax Withholding State Code:	34																								
Acceptable Exemption Form:	NJ-W4																								
Basis For Withholding:	State or Federal Exemptions																								
Acceptable Exemption Data:	S, M, C, D, E /Number of Exemptions																								
TSP Deferred:	No																								
Non-Federal 401(k) Deferred:	Yes																								
Special Coding:	Determine the Total Number Of Allowances Claimed field as follows: First Position – <table><tr><td>If Item 3 of the NJ-W4 Contains:</td><td>Enter:</td></tr><tr><td>A</td><td>S</td></tr><tr><td>B</td><td>M</td></tr><tr><td>C</td><td>C</td></tr><tr><td>D</td><td>D</td></tr><tr><td>E</td><td>E</td></tr></table> <table><tr><td>If Item 3 of the NJ-W4 is Blank and if the Status on Line 2 Is:</td><td>Enter:</td></tr><tr><td>Single</td><td>S</td></tr><tr><td>Married/Civil Union Couple Joint</td><td>M</td></tr><tr><td>Married/Civil Union Couple Separate</td><td>S</td></tr><tr><td>Head of Household</td><td>M</td></tr><tr><td>Surviving Spouse/Surviving Civil Union Partner</td><td>M</td></tr></table> Second and Third Positions – Enter the total number of exemptions claimed in Item 4 of the NJ-W4. If less than 10, precede with a zero.	If Item 3 of the NJ-W4 Contains:	Enter:	A	S	B	M	C	C	D	D	E	E	If Item 3 of the NJ-W4 is Blank and if the Status on Line 2 Is:	Enter:	Single	S	Married/Civil Union Couple Joint	M	Married/Civil Union Couple Separate	S	Head of Household	M	Surviving Spouse/Surviving Civil Union Partner	M
If Item 3 of the NJ-W4 Contains:	Enter:																								
A	S																								
B	M																								
C	C																								
D	D																								
E	E																								
If Item 3 of the NJ-W4 is Blank and if the Status on Line 2 Is:	Enter:																								
Single	S																								
Married/Civil Union Couple Joint	M																								
Married/Civil Union Couple Separate	S																								
Head of Household	M																								
Surviving Spouse/Surviving Civil Union Partner	M																								
Additional Information:	If a state income tax certificate has not been processed or if a valid state exemption code is not present, the Federal exemptions will be used in the computation of state tax.																								

Withholding Formula ►(Effective Pay Period 25, 2009)◄

1. Subtract the nontaxable biweekly non-Federal 401(k) contribution from the gross biweekly wages to obtain the adjusted gross biweekly wages. **Note:** Do not subtract the biweekly Federal Thrift Savings Plan contribution.

2. Multiply the adjusted gross biweekly wages computed in step 1 by 26 to obtain the annual wages.
3. Determine the exemption allowance by applying the following guideline and subtract this amount from the annual wages to compute the taxable income.

Exemption Allowance = \$1,000 x Number of Exemptions

4. Apply the taxable income computed in step 3 to the following table to determine the annual New Jersey tax withholding.

Tax Withholding Table
Single or Married/Civil Union Couple – Filing Separately
(Rate Table A)

If the Amount of Taxable Income Is:		The Amount of New Jersey Tax Withholding Should Be:		
Over:	But Not Over:			Of Excess Over:
\$ 0	\$ 20,000	\$ 0	plus 1.5%	\$ 0
20,000	35,000	300	plus 2.0%	20,000
35,000	40,000	600	plus 3.9%	35,000
40,000	75,000	795	plus 6.1%	40,000
75,000	▶400,000◀	2,930	plus 7.0%	75,000
▶400,000	and over	25,680	plus 12.0%	400,000◀

Married/Civil Union Couple – Filing Jointly or Head of Household
or
Surviving Spouse/Surviving Civil Union Partner
(Rate Table B)

If the Amount of Taxable Income Is:		The Amount of New Jersey Tax Withholding Should Be:		
Over:	But Not Over:			Of Excess Over:
\$ 0	20,000	\$ 0	plus 1.5%	\$ 0
20,000	50,000	300	plus 2.0%	20,000
50,000	70,000	900	plus 2.7%	50,000
70,000	80,000	1,440	plus 3.9%	70,000
80,000	150,000	1,830	plus 6.1%	80,000
150,000	▶400,000◀	6,100	plus 7.0%	150,000
▶400,000	and over	23,600	plus 12.0%	400,000◀

Optional Rate Table C

**If the Amount of
Taxable Income Is:**

Over:	But Not Over:
\$ 0	\$ 20,000
20,000	40,000
40,000	50,000
50,000	60,000
60,000	150,000
150,000	▶400,000◀
▶400,000	and over

**The Amount of New Jersey
Tax Withholding Should Be:**

		Of Excess Over:
\$ 0	plus 1.5%	\$ 0
300	plus 2.3%	20,000
760	plus 2.8%	40,000
1,040	plus 3.5%	50,000
1,390	plus 5.6%	60,000
6,430	plus 6.6%	150,000
22,930	plus 12.0%	400,000◀

Optional Rate Table D

**If the Amount of
Taxable Income Is:**

Over:	But Not Over:
\$ 0	\$ 20,000
20,000	40,000
40,000	50,000
50,000	60,000
60,000	150,000
150,000	▶400,000◀
▶400,000	and over

**The Amount of New Jersey
Tax Withholding Should Be:**

		Of Excess Over:
\$ 0	plus 1.5%	\$ 0
300	plus 2.7%	\$ 20,000
840	plus 3.4%	\$ 40,000
1,180	plus 4.3%	\$ 50,000
1,610	plus 5.6%	\$ 60,000
6,650	plus 6.5%	\$ 150,000
22,900	plus 12.0%	400,000◀

Optional Rate Table E

**If the Amount of
Taxable Income Is:**

Over:	But Not Over:
\$ 0	\$ 20,000
20,000	35,000
35,000	100,000
100,000	▶400,000◀
▶400,000	and over

**The Amount of New Jersey
Tax Withholding Should Be:**

		Of Excess Over:
\$ 0	plus 1.5%	\$ 0
300	plus 2.0%	20,000
600	plus 5.8%	35,000
4,370	plus 6.5%	100,000
23,870	plus 12.0%	400,000◀

5. Divide the annual New Jersey tax withholding by 26 to obtain the biweekly New Jersey tax withholding.